

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
FURNAS COUNTY, NEBRASKA

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Case No. 97EP-33

**FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Carolyn Wentling
Furnas County Assessor
P. O. Box 368
Beaver City, NE 68926

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Furnas County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Furnas County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 76%. The Coefficient of Dispersion is 36.59. The Price Related Differential is 98.65.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%.
- II. The median indicated level of value for the commercial class of property is 76%. This median indicated level of value not within the acceptable range for the commercial class of property within the county.

- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1975.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1987.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 74%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that the value of the commercial class of property in the County must be raised by twenty-six percent (26%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

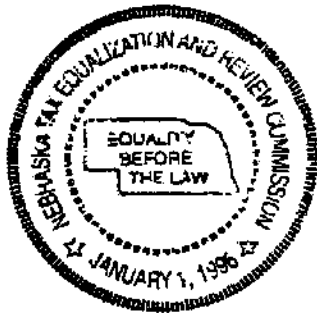
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That the value of the commercial class of property in the County be raised by twenty-six percent (26%) to the midpoint, which is 96%.
- II. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.
- III. That this Order of the Commission shall be sent by certified mail to the Furnas County Assessor and by regular mail to the Furnas County Clerk and Chairperson of the Furnas County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- IV. That the specified changes shall be made by the Furnas County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That on or before June 5, 1997, the Furnas County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VI. That the Property Tax Administrator shall audit the records of the Furnas County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.


- VII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Furnas County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

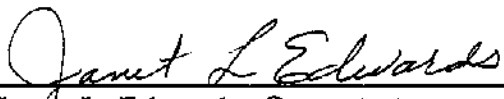
Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
GARDEN COUNTY, NEBRASKA

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Case No. 97EP-35

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed April 28, 1997

APPEARANCES:

For the County:

Janet Shaul, Garden County Assessor
Susan Lore, Appraiser for Garden County
P. O. Box 468
Oshkosh, NE 69154

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Garden County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

STATISTICAL REPORTS

Garden County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County, establishes that the assessments made for the **RESIDENTIAL** class of property are as follows: The indicated level of value is 98%. The Coefficient of Dispersion is 26.15. The Price Related Differential is 111.96.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the

COD and the PRD, are outside of the acceptable range for the residential class of property.

- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in ~~1991~~. *1995 as per phone call to Belden Co. Assessor 5-6-97 4:45 P.M.*
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

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DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the

assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal assessment, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor is such an adjustment required in order to achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED as follows:

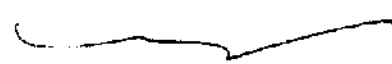
- I. That no adjustment by a percentage be made to the values of the residential class of property within Garden County.
- II. That this Order of the Commission shall be sent by certified mail to the Garden County Assessor and by regular mail to the Garden County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

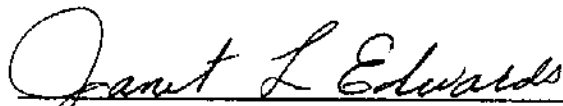
Dated this 29th day of April, 1997.



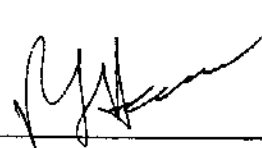
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

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| IN THE MATTER OF THE |) | |
| EQUALIZATION OF |) | Case No. 97EP-38 |
| GRANT COUNTY, NEBRASKA |) | |
| |) | FINDINGS AND ORDERS |
| |) | (NO ADJUSTMENT TO VALUES) |
| |) | |

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Tonchita Ring
Grant County Assessor
P. O. Box 139
Hvannis, NE 69350

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Grant County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

STATISTICAL REPORTS

Grant County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the **RESIDENTIAL** class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 53.43. The Price Related Differential is 152.63.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

1. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the residential class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1982.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1988.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.


ORDER

IT IS, THEREFORE, ORDERED as follows:

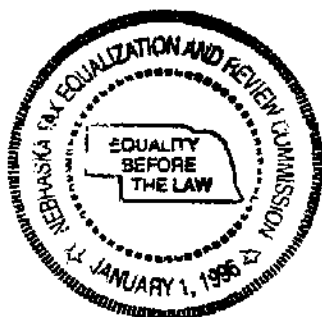
- I. That no adjustment by a percentage be made to the values of the residential class of property within Grant County.
- II. That this Order of the Commission shall be sent by certified mail to the Grant County Assessor and by regular mail to the Grant County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

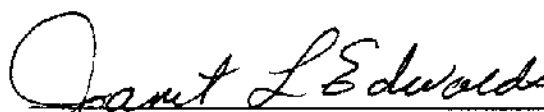
Dated this 30th day of April, 1997.



Mark P. Reynolds, Chairman



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Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE)
EQUALIZATION OF)
GREELEY COUNTY, NEBRASKA)

Case No. 97EP-39

FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Charlotte Murphy
Greeley County Assessor
P. O. Box 247
Greeley, NE 68842

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Greeley County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Greeley County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 53.63. The Price Related Differential is 148.15.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 37.08. The Price Related Differential is 150.00.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 94. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1972.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1983.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 96. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1972.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1983.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

XI. The median indicated level of value for the agricultural class of property is 75.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

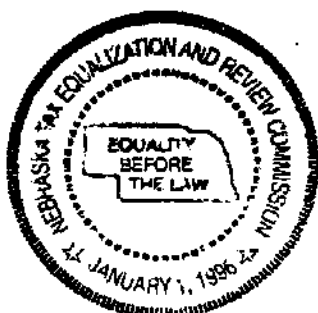
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Greeley County.

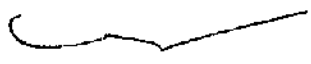
- II. That this Order of the Commission shall be sent by certified mail to the Greeley County Assessor and by regular mail to the Greeley County Clerk and Chairperson of the Greeley County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

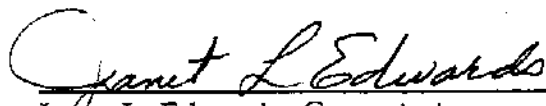
Dated this 15th day of May, 1997.



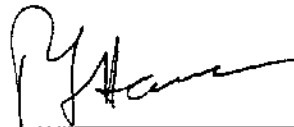
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
HALL COUNTY, NEBRASKA

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Case No. 97EP-40

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Jan Pelland
Hall County Assessor
121 S Pine Street
Grand Island, NE 68801

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hall County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the commercial class of property within the county.

STATISTICAL REPORTS

Hall County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 29.15. The Price Related Differential is 108.99.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value for the commercial class of property is 95%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- III. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1995.
- IV. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

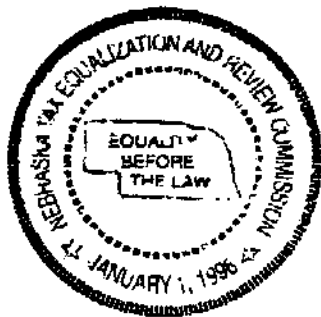
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the commercial class of property within Hall County.
- II. That this Order of the Commission shall be sent by certified mail to the Hall County Assessor and by regular mail to the Hall County Clerk and Chairperson of the Hall County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.


Dated this 12th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

IN THE MATTER OF THE)
EQUALIZATION OF)
HAMILTON COUNTY, NEBRASKA)

Case No. 97EP-41

FINDINGS AND ORDERS
ADJUSTING VALUES

Filed April 30, 1997

Before: Edwards, Hans, and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Nancy SaBell
Hamilton County Assessor
1111 13th Street, Suite 5
Aurora, NE 68818-2017

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hamilton County, Nebraska, cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that the value of all commercial and industrial classes of property in the county be raised by ten percent (10%).

STATISTICAL REPORTS

Hamilton County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.

COMMERCIAL AND INDUSTRIAL CLASSES OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial and industrial classes of property results are as follows: The median indicated level of value is 87%. The Coefficient of Dispersion is 26.05. The Price Related Differential is 88.04.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial and industrial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and

1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the median indicated level of value (i.e., the assessment/sales ratio) for the commercial and industrial classes of property in the county is not within the acceptable range.
- II. That the quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the commercial and industrial classes of property within the county.
- III. The last reappraisal of property within the county for the commercial and industrial classes of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the commercial and industrial classes of property is 1989.
- V. That the value of the commercial and industrial classes of property in the county must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the range established by state law and the Commission.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397,

Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the commercial and industrial classes of property cannot be made without increasing by ten percent (10%) the value of all commercial and industrial property located in the county, and that such an increase is necessary in order to achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED as follows:

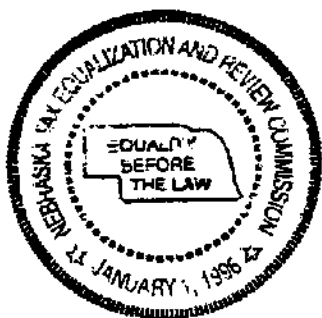
- I. That the value of all commercial and industrial property in the county be increased by ten percent (10%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That the Order Adjusting Values for the commercial and industrial classes of property be effective as to the entire class of commercial and industrial property located within the urban, suburban and rural areas of the county, including land and improvements thereto.
- III. That this Order of the Commission shall be sent by certified mail to the Hamilton County Assessor and by regular mail to the Hamilton County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- IV. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb.

Laws, L. B. 397, Section 46.

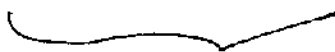
- V. That on or before June 5, 1997, the Hamilton County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VI. That the Property Tax Administrator shall audit the records of the Hamilton County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hamilton County, as required by 1997 Neb. Laws, L. B. 397, Section 47.


IT IS SO ORDERED.

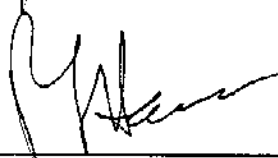
Dated this 30th day of April, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
HARLAN COUNTY, NEBRASKA

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Case No. 97EP-42

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Floyd Schippert
 Harlan County Assessor
 P. O. Box 379
 Alma, NE 68920

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Harlan County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Harlan County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.
RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 32.09. The Price Related Differential is 114.74.

II.
COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 99%. The Coefficient of Dispersion is 39.36. The Price Related Differential is 128.72.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 100%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 99%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1996.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

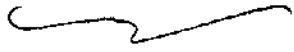
- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Harlan County.
- II. That this Order of the Commission shall be sent by certified mail to the Harlan County Assessor and by regular mail to the Harlan County Clerk and Chairperson of the Harlan County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.


Dated this 15th day of May, 1997.



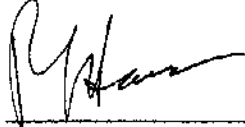
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

Hayes county ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment

for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 27.55. The Price Related Differential is 132.39.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1986. There has not been an update of that reappraisal since 1986.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1986.
- V. That the county, for 1997, made no adjustments to the residential class of property.
- VI. That the county provided no budget for assessments for 1997.
- VII. That the County Assessor is an Ex-Officio County Assessor, and holds four other offices within the county.
- VIII. That the quality of assessment practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property would neither address those particular cases, nor would such an adjustment achieve equalization. Finally, the Commission also concludes that the information upon which the statistical studies were based are not representative of the quality of assessments for the residential class of property.

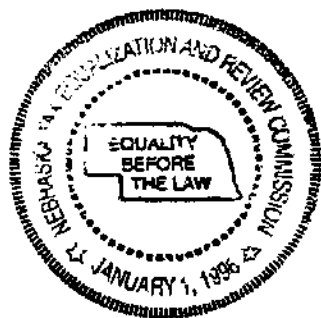
ORDER

IT IS, THEREFORE, ORDERED as follows:


- I. That no adjustment by a percentage be made to the values of the residential class of property within Hayes County.
- II. That this Order of the Commission shall be sent by certified mail to the Hayes County Assessor and by regular mail to the Hayes County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

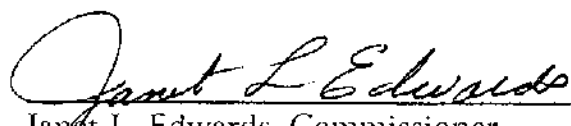
Dated this 30th day of April, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

IN THE MATTER OF THE
EQUALIZATION OF
HITCHCOCK COUNTY,
NEBRASKA.

FINDINGS AND ORDERS ADJUSTING VALUES

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Judy McDonald
Hitchcock County Assessor
P.O. Box 446
Trenton, NE 69044

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hitchcock County, Nebraska, cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that the value of all residential property in the City of Culbertson be raised by twelve percent (12%), and the value of all residential property in the City of Trenton be lowered by six percent (6%). The Commission excludes the subclass of motor homes, and the related land, if any, from this Order.

STATISTICAL REPORTS

Hitchcock County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASSES OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property results are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 18.63. The Price Related Differential is 112.36.

When examined by city, however, the median indicated level of value for the residential class of property for the City of Culbertson is 85.49. The Coefficient of Dispersion is 20.47. The Price Related Differential is 112.66.

The median indicated level of value for the residential class of property for the City of Trenton is 102.30. The Coefficient of Dispersion is 16.37. The Price Related Differential is 105.60.

Finally, the median indicated level of value for the mobile home subclass of property is 95.88. The Coefficient of Dispersion is 8.21. The Price Related Differential is 101.89.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property results are as follows: The median indicated level of value is 87%. The Coefficient of Dispersion is 30.10. The Price Related Differential is 77.60.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial and industrial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the median indicated level of value (i.e., the assessment/sales ratio) for the residential class of property in the county is within the acceptable range.
- II. That the quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the residential class of property within the county.
- III. That the median indicated level of value for the Cities of Culbertson and Trenton for the residential class of property are not within the acceptable range.
- IV. That the quality of the assessment practices within the Cities of Culbertson and Trenton, as shown by the COD and the PRD, are not within the acceptable range.
- V. That the median indicated level of value for the mobile home subclass of

residential property within the county is within the acceptable range.

- VI. That the quality of the assessment practices for the mobile home subclass of property within the county, as shown by the COD and the PRD, are within the acceptable range.
- VII. The last reappraisal of residential property within the City of Culbertson was conducted in 1995.
- VIII. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- IX. That the median indicated level of value for the commercial class of property within the county is not within the acceptable range.
- X. That the quality of the assessments of the commercial class of property, as shown by the COD and the PRD, are not within the acceptable range.
- XI. The last reappraisal of the commercial class of property within the county was conducted in 1995.
- XII. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1995.
- XIII. That the statistical studies of the quality of assessments of the commercial class of property are not necessarily representative of the quality of assessments, since there were only eight (8) sales within a two year period in the county.
- XIV. That the problems shown by the studies, if those studies are in fact representative of the quality of assessments of the commercial class of property, are not problems which can be resolved by an adjustment by a percentage adjustment to a class or subclass of property as required by LB 397.
- XV. That the value of the residential class of property in the City of Culbertson must be raised to the midpoint, which is 96%, since the median indicated level of value for the City is outside the range established by state law and the Commission.

- XVI. That the value of the residential class of property in the City of Trenton must be lowered to the midpoint, which is 96%, since the median indicated level of value for the City is outside the range established by state law and the Commission.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the residential class of property cannot be made without increasing by twelve percent (12%) the value of all residential property in the City of Culbertson, including land and improvements, and including urban and suburban property, but excluding mobile homes and land related to mobile homes. The Commission must, and hereby does, further conclude as a matter of law that a just, equitable and legal assessment of the residential class of property cannot be made without decreasing by six percent (6%) the value of all residential property in the City of Trenton, including land and improvements, and including both urban and

suburban property, but excluding mobile homes and land related to mobile homes. The Commission must, and hereby does conclude that the aforementioned adjustments are necessary in order to achieve equalization. Finally, the Commission must, and hereby does conclude as a matter of law that no adjustment should be made to the commercial class of property within the county.

ORDER

IT IS, THEREFORE, ORDERED as follows:

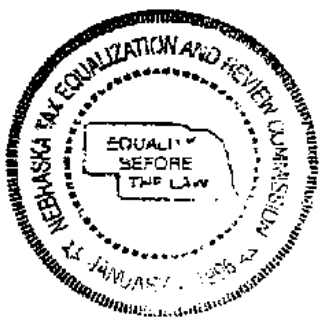
- I. That the value of all residential property in the City of Culbertson be increased by twelve percent (12%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That the Order Adjusting Values for the City of Culbertson be effective as to the entire class of residential property located within the urban and suburban areas of the City, including land and improvements thereto, but excluding mobile homes and land related to the mobile home.
- III. That the value of all residential property in the City of Trenton be reduced by six percent (6%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- IV. That the Order Adjusting Values for the City of Trenton be effective as to the entire class of residential property located within the urban and suburban areas of the City, including land and improvements thereto, but excluding mobile homes and the land related to the mobile homes.
- V. That this Order of the Commission shall be sent by certified mail to the Hitchcock County Assessor and by regular mail to the Hitchcock County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Hitchcock County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Hitchcock County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by

1997 Neb. Laws, L. B. 397, Section 47.

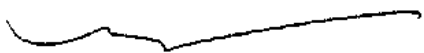
- VIII. That the Property Tax Administrator shall audit the records of the Hitchcock County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hitchcock County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

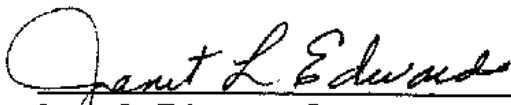
IT IS SO ORDERED.

Dated this 1st day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
HOLT COUNTY, NEBRASKA

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Case No. 97EP-45

FINDINGS AND ORDERS
ADJUSTING VALUES

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Robert Bergman
Holt County Assessor
P.O. Box 487
O'Neill, NE 68763

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Holt County can not be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to two subclasses of Commercial property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Holt County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 18.49. The Price Related Differential is 104.40.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 68%. The Coefficient of Dispersion is 37.28. The Price Related Differential is 105.63.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1978, with last update 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 68. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property was conducted in 1978, with last update 1981.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1981.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization. No adjustment ordered for residential property.
- II. That the value of the commercial subclass of property in the village of Atkinson must be raised 17% to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission. This raise applies to both land and improvements, urban and suburban commercial properties.
- III. That the value of the commercial subclass of property in the City of O'Neill must be raised 12% to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission. This raise applies to both land and improvements, urban and suburban commercial properties.

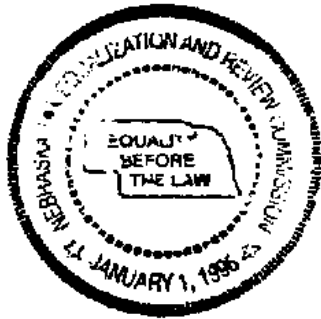
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

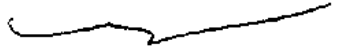
- I. That no adjustment by a percentage be made to the values of the residential class of property within Holt County.
- II. That the value of the commercial subclass of property in the village of Atkinson be raised 17% to the midpoint, which is 96%.
- III. That the increase in value in Atkinson be applied to both land and improvements, urban and suburban commercial properties.
- IV. That the value of the commercial subclass of property in the City of O'Neill be raised 12% to the midpoint, which is 96%.
- V. That the increase in value in O'Neill be applied to both land and improvements, urban and suburban commercial properties.
- VI. That this Order of the Commission shall be sent by certified mail to the Holt County Assessor and by regular mail to the Holt County Clerk and Chairperson of the Holt County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That the specified changes shall be made by the Holt County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VIII. That on or before June 5, 1997, the Holt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That the Property Tax Administrator shall audit the records of the Holt County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- X. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Holt County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

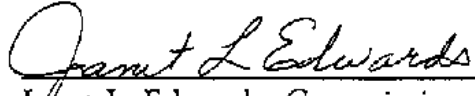
Dated this 12th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

IN THE MATTER OF THE
EQUALIZATION OF
HOOKER COUNTY, NEBRASKA

AMENDED FINDINGS AND ORDERS ADJUSTING VALUES

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: None

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the commercial property in Hooker County, Nebraska, cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that the value of the **RESIDENTIAL** class of property be reduced by six percent (6%). The Commission declines to order any adjustments to **ANY OTHER** class of property in the County.

STATISTICAL REPORTS

Hooker County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, establishes that the results of the statistical studies of the assessments made for the residential class of property results are as follows: The median indicated level of value is 102%. The Coefficient of Dispersion is 23.58. The Price Related Differential is 109.71.

II. COMMERCIAL CLASS OF PROPERTY

The results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 103%. The Coefficient of Dispersion is 34.80. The Price Related Differential is 108.08.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the median indicated level of value (i.e., the assessment/sales ratios) for the residential and commercial classes of property in the county are not within the acceptable ranges.
- II. That the quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the residential and commercial classes of property within the county.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1989. The last reappraisal of the commercial class of property in the county was conducted in 1989.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995. The edition used for the commercial class of property is 1995.
- V. That the value of the **RESIDENTIAL** class of property in the **COUNTY** must be reduced to the midpoint, which is 96%, since the median indicated level of value exceeds the acceptable range as set by state law and the Commission.
- VI. **THAT NO ACTION TO ADJUST THE VALUE OF THE COMMERCIAL CLASS OF PROPERTY IN THE COUNTY SHOULD BE TAKEN, SINCE THERE IS INSUFFICIENT INFORMATION UPON WHICH STATISTICALLY VALID STUDIES AND ANALYSES MAY BE BASED.**

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the **RESIDENTIAL** class of property cannot be made without reducing by six percent (6%) the value of **ALL RESIDENTIAL PROPERTY IN THE COUNTY**, and that such a **REDUCTION** is necessary in order to achieve equalization.

The Commission must, and hereby does; also conclude that while the assessments made for the **COMMERCIAL** class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of residential property will neither address those particular cases, nor would such an adjustment achieve equalization.

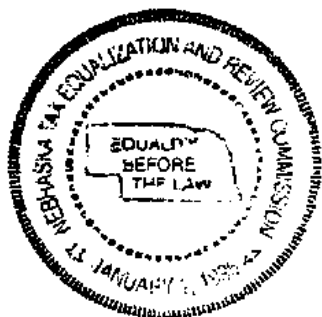
ORDER

IT IS, THEREFORE, ORDERED as follows:


- I. That the value of all **RESIDENTIAL** property in the **COUNTY** be reduced by six percent (6%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That no adjustment be made to the commercial class of property within the county.
- III. That the Order Adjusting Values for the **RESIDENTIAL** class of property be effective as to the entire class of **RESIDENTIAL** property located within the **COUNTY**, including land and improvements thereto, **AND MOBILE HOMES**.
- IV. That this Order of the Commission shall be sent by certified mail to the Hooker County Assessor and by regular mail to the Hooker County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Hooker County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Hooker County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hooker County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

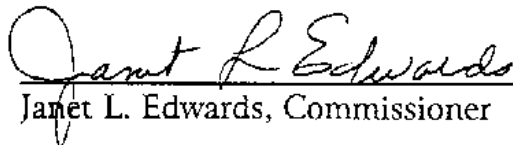
Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
HOWARD COUNTY,
NEBRASKA

)
) Case No. 97EP-47
)
) FINDINGS AND ORDERS
) (NO ADJUSTMENT TO VALUE)

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Edward D. Hilmer
Howard County Assessor
612 Indian #10
St. Paul, NE 68873

Greg Jensen, Esq.
P.O. Box 184
St. Paul, NE 68873

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Howard County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Howard County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.

RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 34.16. The Price Related Differential is 106.19.

II.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 99%. The Coefficient of Dispersion is 31.27. The Price Related Differential is 103.16.

III.

AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 76%. The Coefficient of Dispersion is 24.39. The Price Related Differential is 102.94.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1986, with last update 1994.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

- VI. The median indicated level of value for the commercial class of property is 99%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1983, with last update 1989.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1995.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 76%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1986, with last update 1994.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1995.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

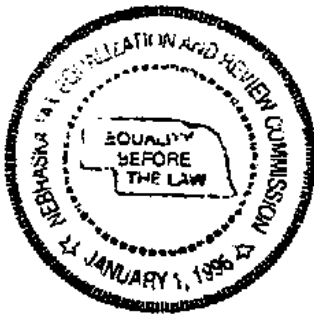
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

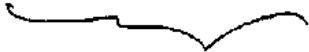
- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Howard County.
- II. That this Order of the Commission shall be sent by certified mail to the Howard County Assessor and by regular mail to the Howard County Clerk and Chairperson of the Howard County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

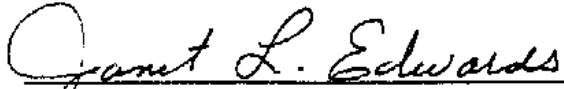
Dated this 15th day of May, 1997.




Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
JEFFERSON COUNTY,
NEBRASKA

)
) Case No. 97EP-48
)

) FINDINGS AND ORDERS
) ORDER ADJUSTING VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Arliss Brown
Jefferson County Assessor
P.O. Box 537
Fairbury, NE 68352

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Jefferson County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial subclass of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Jefferson County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 32.49. The Price Related Differential is 113.64.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 100%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The median indicated level of value for the commercial class of property is 95%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1995.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1995.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 80%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the commercial subclass of property in the City of Fairbury must be increased to the median midpoint, which is 96%, so that all subclasses of real property in the county fall within the acceptable range.
- II. That no changes are required for the residential or agricultural classes of real property in Jefferson County as all statistics fall within the acceptable ranges.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential or agricultural classes of real property within Jefferson County.
- II. That the value of the commercial class of property in the subclass of the City of Fairbury be increased by 7 1/2 % to the median midpoint, which is 96%.
- III. That the Order Adjusting Values for the commercial subclass of the City of Fairbury be effective as to the entire class of commercial property located within the urban areas of the City of Fairbury, including land and improvements thereto.
- IV. That this Order of the Commission shall be sent by certified mail to the Jefferson County Assessor and by regular mail to the Jefferson County Clerk and Chairperson of the Jefferson County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Jefferson County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Jefferson County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Jefferson County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.

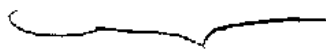
VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Jefferson County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

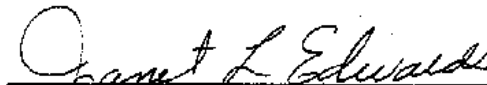
Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
KEARNEY COUNTY, NEBRASKA

)
)
)
)
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)

Case No. 97EP-50

**FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Linda Larson
Kearney County Assessor
P. O. Box 207
Minden, NE 68959

David McCroden
Chairman, Kearney County Board of Equalization
P. O. Box 339
Minden, NE 68959

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Kearney County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the agricultural class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Kearney County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax

Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 23.49. The Price Related Differential is 103.23.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 22.91. The Price Related Differential is 95.74.

III. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 72%. The Coefficient of Dispersion is 17.25. The Price Related Differential is 102.78.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 94%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1994.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The

edition used for the residential class of property is 1993.

- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1990.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1992.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 72%. This median indicated level of value is not within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county as shown by the COD and the PRD is within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1994.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1994.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the agricultural class of property in the County must be raised to the midpoint, which is 77%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

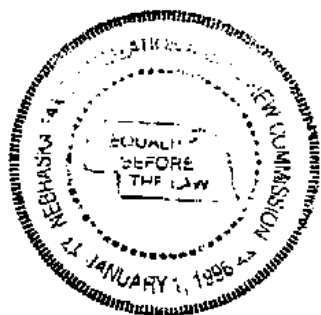
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Kearney County.
- II. That the value of the agricultural class of property in the County be raised by seven percent (7%) to the midpoint, which is 77%.
- III. That the Order Adjusting Values for the agricultural class of property be effective as to the entire class of agricultural property located within the County, which only includes production land.
- IV. That this Order of the Commission shall be sent by certified mail to the Kearney County Assessor and by regular mail to the Kearney County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Kearney County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Kearney County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Kearney County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Kearney County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



Seal

Mark P. Reynolds, Chairman

Janet L. Edwards, Commissioner

Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

| | | |
|----------------------|---|---------------------|
| IN THE MATTER OF THE |) | Case No. 97EP-52 |
| EQUALIZATION OF |) | |
| KEYA PAHA COUNTY, |) | FINDINGS AND ORDERS |
| NEBRASKA |) | ADJUSTING VALUES |

Filed May 13th, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

| | |
|-----------------|---------------------------|
| For the County: | Lorraine Ballard |
| | Keya Paha County Assessor |
| | P.O. Box 349 |
| | Springview, NE 68778 |

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Keya Paha County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and agricultural classes of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Keya Paha County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 63%. The Coefficient of Dispersion is 34.97. The Price Related Differential is 93.42.

II. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 70%. The Coefficient of Dispersion is 22.74. The Price Related Differential is 97.26.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 63%. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1987, with the last update in 1995.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1988.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. There were only four sales of commercial property within a two-year period. There were, therefore, insufficient sales upon which to base statistically valid studies.
- VII. The median indicated level of value for the agricultural class of property is 70%. This median indicated level of value is not within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1987, with the last update in 1995.

- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1988.
- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.
- II. That the value of the agricultural class of property in the County must be raised to the midpoint, which is 77%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

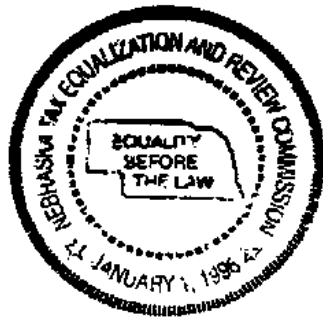
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

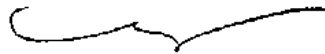
- I. That the value of the residential class of property in the County be raised by 52%, in order to adjust the median to the midpoint, which is 96%.
- II. That the value of the agricultural class of property in the County be raised by 10%, in order to adjust the median to the midpoint, which is 77%.
- III. That the Order Adjusting Values for the residential class be effective as to the entire class of residential property located within the urban, suburban, rural and recreational areas of the County, including land and improvements thereto and mobile homes.
- IV. That the Order Adjusting Values for the agricultural class be effective as to the entire class of agricultural property of the County but shall be applicable to production land only.
- V. That this Order of the Commission shall be sent by certified mail to the Keya Paha County Assessor and by regular mail to the Keya Paha County Clerk and Chairperson of the Keya Paha County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Keya Paha County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Keya Paha County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Keya Paha County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Keya Paha County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 13th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

| | | |
|--------------------------|---|---------------------|
| IN THE MATTER OF THE |) | Case No. 97EP-56 |
| EQUALIZATION OF |) | |
| LINCOLN COUNTY, NEBRASKA |) | FINDINGS AND ORDERS |
| |) | ADJUSTING VALUES |

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

| | |
|-----------------|------------------------------|
| For the County: | Bernadine M. Meyer |
| | Lincoln County Assessor |
| | 301 North Jeffers, Room 110A |
| | North Platte, NE 69101 |

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Lincoln County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the agricultural class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Lincoln County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 97%. The Coefficient of Dispersion is 22.23. The Price Related Differential is 108.33.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 53.50. The Price Related Differential is 136.08.

III. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 71%. The Coefficient of Dispersion is 32.87. The Price Related Differential is 101.35.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 97%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The median indicated level of value for the commercial class of property is 100%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- III. The median indicated level of value for the agricultural class of property is 71%. This median indicated level of value is not within the acceptable range for the agricultural class of property within the county.
- IV. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- V. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1996.
- VI. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1993.
- VII. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the grass and irrigated subclasses of the agricultural class of property in the County must be raised to the midpoint, which is 77%, since the median indicated level of value for each subclass is outside the acceptable range established by state law and the Commission.

ORDER

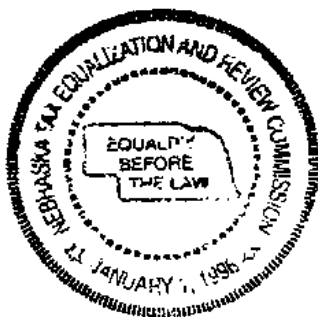
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Lincoln County.
- II. That the value of the grassland subclass of the agricultural class of property in the County be increased by 9% and the irrigated subclass of the agricultural class of property be increased by 12%, in order to adjust the median to the midpoint, which is 77%.
- III. That the Order Adjusting Values for the grass and irrigated subclasses of the agricultural class of property be effective as to the entire subclass of grass and irrigated land within the County, which Order is effective for production land only.

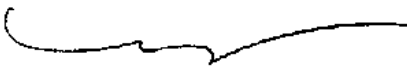
- IV. That this Order of the Commission shall be sent by certified mail to the Lincoln County Assessor and by regular mail to the Lincoln County Clerk and Chairperson of the Lincoln County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Lincoln County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Lincoln County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Lincoln County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Lincoln County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

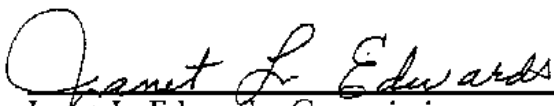
IT IS SO ORDERED.


Dated this 12th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
LOGAN COUNTY, NEBRASKA

)
) Case No. 97EP-57
)
) FINDINGS AND ORDERS
) (NO ADJUSTMENT TO VALUES)
)

Filed April 30, 1997

Before Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Patricia Harvey
Logan County Assessor
P. O. Box 8
Stapleton, NE 69163

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Logan County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the agricultural class of property within the county.

STATISTICAL REPORTS

Logan County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 79%. The Coefficient of Dispersion is 17.43. The Price Related Differential is 87.36.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the agricultural class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD, is within of the acceptable range for the agricultural class of property.

- III. The quality of the assessment practices within the county, as shown by the PRD is outside of the acceptable range for the agricultural class of property.
- IV. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1981.
- V. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1981.
- VI. That the quality of assessment practices, as indicated by the PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.
- VII. That the statistical studies of the assessments made for the agricultural class of property within the county are not representative of the assessment practices, since there were only twelve (12) sales of agricultural property within a three (3) year period.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial

notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the agricultural class of property, when viewed from the perspective of the statistical studies, may, in some cases, result in assessments that are not just, equitable and legal. However, the Commission, as noted above, concludes that the statistical studies are not representative of the assessments of the agricultural class of property within Logan County. Finally, the Commission also concludes that an adjustment by a percentage to a class or subclass of property will neither address those individual cases where property may be over assessed or under assessed, nor would an adjustment by the Commission to a class or subclass of property achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED as follows:

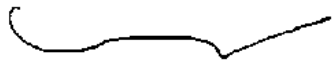
- I. That no adjustment by a percentage be made to the values of the residential class of property within Logan County.
- II. That this Order of the Commission shall be sent by certified mail to the Logan County Assessor and by regular mail to the Logan County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 30th day of April, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
LOUP COUNTY, NEBRASKA

Case No. 97EP-58

FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES)

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Edwards, for the Commission:

APPEARANCES:

For the County: Debbie Postany
Loup County Assessor
P.O. Box 187
Taylor, NE 68879

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Loup County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to the commercial class of property within the county.

STATISTICAL REPORTS

Loup County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.
RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the written testimony and related evidence of the County Assessor (no legal representatives of the county personally appeared) establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 37.28. The Price Related Differential is 126.74.

II.
COMMERCIAL CLASS OF PROPERTY

There were no commercial sales in Loup County for the appropriate sales period, therefore no statistical studies or analysis were conducted.

III.
AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 77%. The Coefficient of Dispersion is 18.29. The Price Related Differential is 91.14.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1987.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1987.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. That there were no commercial sales within the two year period upon which statistical studies could be based. The Commission cannot, therefore, determine the indicated level of value for the Commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 77. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

- VIII. The quality of the assessment practices within the county, as shown by the PRD is not within the acceptable range for the agricultural class of property. The COD is within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1987.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1987.
- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the written testimony and related evidence of the County.

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

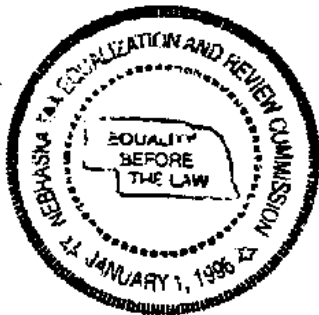
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:


- I. That no adjustment by a percentage be made to the values of the residential or agricultural class of property within Loup County.
- II. That this Order of the Commission shall be sent by certified mail to the Loup County Assessor and by regular mail to the Loup County Clerk and Chairperson of the Loup County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.


Dated this 12th day of May, 1997.



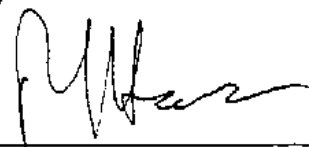
Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
MADISON COUNTY, NEBRASKA

Case No. 97EP-59

**AMENDED
FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Ross E. Herrian
Madison County Assessor
P. O. Box 250
Madison, NE 68748

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Madison County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Madison County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment

for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 89%. The Coefficient of Dispersion is 17.94. The Price Related Differential is 101.14.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 18.48. The Price Related Differential is 119.75.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 89%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 94%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The median indicated level of value for the agricultural class of property is 76%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the

valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the values of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Madison County.
- II. That the value of the residential class of property in the residential subclasses of cities within Madison County be raised to the midpoint, which is 96%, as follows:

| | |
|----------------------|-----------------|
| City of Battle Creek | increase by 20% |
| City of Madison | increase by 8% |
| City of Newman Grove | increase by 12% |

City of Tilden
City of Norfolk

increase by 14%
increase by 7%, with the exception of the 32
following subdivisions:

No Increases to the following Subdivisions of the City of Norfolk: Eastern Heights 1st and 2nd; Sunrise Subdivision; Suburban Acres; S.I.D. No. 5; Froehlich's; Jackson Heights; Glen Park Estates; Glen Park; Homewood Acres; Campbells Replat; Caawe's 1st; Eastwood Subdivision; County Knolls; Kinning's; Raasch's Crestview Heights; Raasch's Subd.; Rolling Hills; Sunderman's Replat; Hiller's 1st - 4th; Nelson's; M. L. Raasch's Replat 1st - 3rd; Sunset Add'n; Sunset Suburban Lots; Virginia's 1st and 2nd; Wagner's 1st and 2nd; East Knoll's; Walter's East Knolls 2nd; Volkman's Replat; Pospisils Green Acres; Pasewalks (all); S. A. Seals Add'n; Tech's Replat.

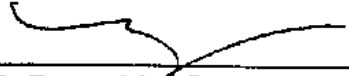
- III. That the Order Adjusting Values for the Cities of Madison County be effective as to the entire class of residential property located within the urban areas only of the above-named Cities, including land and improvements thereto, as well as mobile homes.
- IV. That this Order of the Commission shall be sent by certified mail to the Madison County Assessor and by regular mail to the Madison County Clerk and Chairperson of the Madison County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Madison County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Madison County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Madison County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Madison County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

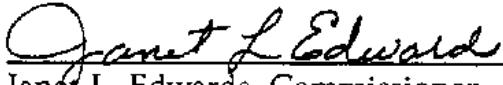
IT IS SO ORDERED.

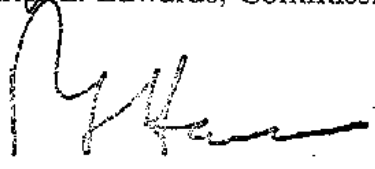
Dated this 15th day of May, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
MERRICK COUNTY, NEBRASKA

)
)
)
)
)

Case No. 97EP-61

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Lorraine L. Dexter
 Merrick County Assessor
 P. O. Box 27
 Central City, NE 68826

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Merrick County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission declines to order any adjustments to any class or subclass of property in the County.

STATISTICAL REPORTS

Merrick County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 48.52. The Price Related Differential is 151.47.

II. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 77%. The Coefficient of Dispersion is 26.21. The Price Related Differential is 105.13.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 99%.
- II. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1970.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1979.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 77%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1970.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1979.

- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

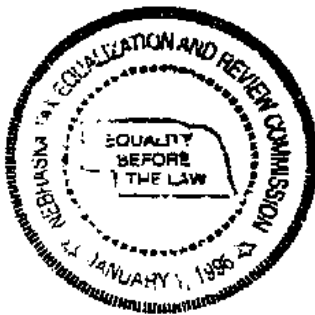
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial and agricultural classes of property within Merrick County.

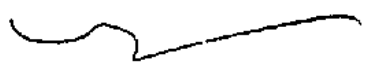
- II. That this Order of the Commission shall be sent by certified mail to the Merrick County Assessor and by regular mail to the Merrick County Clerk and Chairperson of the Merrick County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

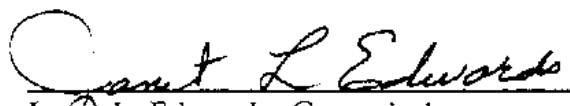
Dated this 15th day of May, 1997.



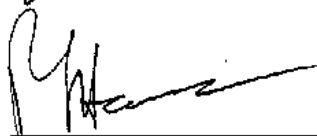
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Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
MORRILL COUNTY, NEBRASKA

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Case No. 97EP-62

FINDINGS AND ORDERS
ADJUSTING VALUES

Filed April 28, 1997

APPEARANCES:

For the County:

Sue Nussbaum, Morrill County Assessor
Susan Lore, Appraiser for Morrill County Assessor
P. O. Box 868
Bridgeport, NE 69336-0868

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Morrill County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that: the residential class of property in the City of Bayard be raised by 11%; and that the commercial class of property located in the City of Bridgeport be raised by 30%. The Commission declines to order any adjustments for agricultural class of property within the county.

STATISTICAL REPORTS

Morrill County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.
RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County Assessor, establishes that the assessments made for the **RESIDENTIAL** class of property are as follows: The indicated level of value is 92%. The Coefficient of Dispersion is 32.38. The Price Related Differential is 113.79. However, the indicated level of value for residential property in the City of Bayard is 86.84, while the indicated level of value for residential property in the City of Bridgeport is 92.50.

II.
COMMERCIAL AND INDUSTRIAL CLASSES OF PROPERTY

The evidence before the Commission, consisting of the information which the Commission took judicial notice of, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, establishes that the assessments made for the **COMMERCIAL AND INDUSTRIAL** classes of property are as follows: The indicated level of value is 92%. The Coefficient of Dispersion is 56.65. The Price Related Differential is 156. However, the indicated level of value for commercial property in the City of Bridgeport is 74.05%, while the indicated level of value for commercial property in the City of Bayard is 91.83%.

III.
AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission, consisting of the information which the Commission took judicial notice of the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, establishes that the assessments made for the **AGRICULTURAL** class of property are as follows: The indicated level of value is 74%. The Coefficient of Dispersion is 32.14. The Price Related Differential is 111.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The indicated levels of value (i.e., the assessment/sales ratios) are within the acceptable ranges for all classes of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for all classes of property.
- III. The last appraisal of property within the county for each class of property in the county was conducted:

| | | |
|----|--------------|------|
| A. | Residential | 1992 |
| B. | Commercial | 1992 |
| C. | Agricultural | 1992 |
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used is as follows:

- | | | |
|----|--------------|------|
| A. | Residential | 1988 |
| B. | Commercial | 1988 |
| C. | Agricultural | 1988 |
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.
- VI. That the indicated level of value for the residential class of property (i.e., assessment/sales ratio) for the City of Bayard must be raised to the midpoint.
- VII. That the indicated level of value for the commercial class of property for the City of Bridgeport must be raised to the midpoint.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a

just, equitable and legal assessment of the **RESIDENTIAL** class of property cannot be made without increasing by eleven percent (11%) the indicated level of value of all residential property located within the City of Bayard, and that such an increase is necessary in order to achieve equalization. The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the **COMMERCIAL** class of property cannot be made without increasing by thirty percent (30%) the indicated level of value of all commercial property within the City of Bridgeport, and that such an increase is necessary in order to achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED as follows:

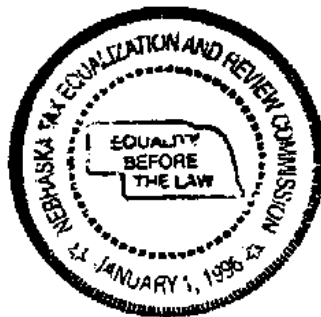
- I. That the level of value for the residential class of property located in the City of Bayard, Morrill County, Nebraska, be increased by eleven percent (11%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That the level of value of the commercial class of property located in the City of Bridgeport be increased by thirty percent (30%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- III. That no adjustment be made to the agricultural class of property in Morrill County, Nebraska.
- IV. That this Order Adjusting Values be effective as to the entire class of residential property located within the City of Bayard, including land and improvements thereto, and including mobile homes.
- V. That this Order Adjusting Values be effective as to the entire class of commercial property located within the City of Bridgeport, including land and improvements thereto.
- VI. That this Order of the Commission shall be sent by certified mail to the Morrill County Assessor and by regular mail to the Morrill County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb.

Laws, L. B. 397, Section 46.


- VIII. That on or before June 5, 1997, the Morrill County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That the Property Tax Administrator shall audit the records of the Morrill County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- X. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Morrill County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 28th day of April, 1997.



Seal


Mark P. Reynolds, Chairman


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
NANCE COUNTY, NEBRASKA

Case No. 97EP-63

**FINDINGS AND ORDERS
ORDER ADJUSTING VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Joyce Mason-Newquist
Nance County Assessor
P. O. Box 338
Fullerton, NE 68638

John V. Morgan
Nance County Attorney
P. O. Box 549
Fullerton, Ne 68638

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Nance County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

STATISTICAL REPORTS

Nance County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax

Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 18.59. The Price Related Differential is 104.49.

II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 91%. The Coefficient of Dispersion is 33.36. The Price Related Differential is 112.22.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 92%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1977.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 91%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1977.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the commercial class of property in the County must be raised by five percent (5%) to the median midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

ORDER

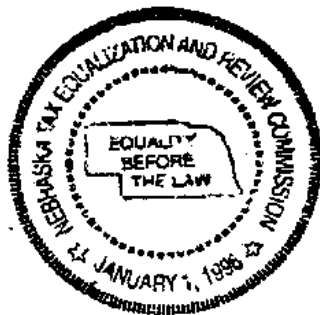
IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Nance County.
- II. That the value of the commercial class of property in the County be raised by five percent (5%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.
- IV. That this Order of the Commission shall be sent by certified mail to the Nance County Assessor and by regular mail to the Nance County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Nance County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Nance County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Nance County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.


VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Nance County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE
EQUALIZATION OF
NEMAHA COUNTY, NEBRASKA

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Case No. 97EP-64

**FINDINGS AND ORDERS
NO ADJUSTMENT TO VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County: Lila Gottula
Nemaha County Assessor
1824 "N" Street
Auburn, NE 668305

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Nemaha County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the County.

STATISTICAL REPORTS

Nemaha County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 17.59. The Price Related Differential is 106.45.

STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 96%. This median indicated level of value is within the acceptable range for the residential class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1979.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%.
- VII. The median indicated level of value for the agricultural class of property is 76%.

DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.


ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Nemaha County.
- II. That this Order of the Commission shall be sent by certified mail to the Nemaha County Assessor and by regular mail to the Nemaha County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

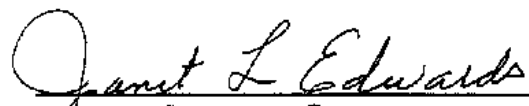
IT IS SO ORDERED.

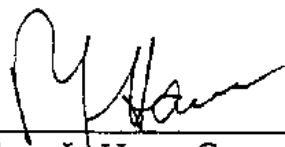
Dated this 14th day of May, 1997.


Mark P. Reynolds, Chairman



Seal


Janet L. Edwards, Commissioner


Robert L. Hans, Commissioner